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GEOFFREY RICHARDS  
TRUSTEE IN BANKRUPTCY  
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Chapter 7 Bankruptcy Trustee

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA  
SACRAMENTO DIVISION

In re:

WILLIAM RAY POE  
MARIA E. MORAES

Debtors.

Case No. 23-20021-C-7

DC No.: GMR-1

**ORDER TO EMPLOY ACCOUNTANT FOR  
TRUSTEE AND ESTATE**

**(No Hearing Required)**

Geoffrey Richards, Trustee herein, having applied to this Court for an Order authorizing him to employ an accountant, and good cause appearing,


IT IS HEREBY ORDERED that the trustee be and he is hereby authorized to employ Gabrielson & Company as accountant, subject to the following terms and conditions, pursuant to 11 U.S.C. Section 328(a):

1. No compensation is permitted except upon court order following application pursuant to 11 U.S.C. Section 330(a).
2. Compensation will be at the "lodestar rate" for professional services applicable at the time that services are rendered in accordance with the Ninth Circuit decision in In re Manoa Fin. Co., 853 F.2d 687 (9<sup>th</sup> Cir. 1988). Guidance on evidence appropriate to support applications for compensation appears in In re Gianulias, 98 B.R. 27 (Bankr. E.D. Cal.) aff'd, 111 B.R. 867

1 (E.D. Cal. 1989).

2 3. No hourly rate referred to in the application papers is approved unless  
3 unambiguously so stated in this order or in a subsequent order of this court.

4 Dated: March 21, 2023

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United States Bankruptcy Judge